

3 any law repealed hereby and any such offenses or prosecutions may
4 be prosecuted under the law as it existed at the time of the com-
5 mission of the offense.

1 SEC. 39. If any section, subsection, clause, sentence, or phrase
2 of this act or the application thereof to any person or set of circum-
3 stances is for any reason held to be unconstitutional or invalid, such
4 decision shall not affect the validity of the remaining portions of this
5 act, or its application to any other person or circumstances. The
6 legislature hereby declares that the provisions of this act are sever-
7 able, and that it would have passed this act and each section, sub-
8 section, clause, sentence or phrase hereof, irrespective of whether
9 any one or more of the sections, subsections, clauses, sentences, or
10 phrases be declared unconstitutional, and irrespective of whether it
11 be declared unconstitutional or invalid as applied to any person or set
12 of circumstances.

Approved March 28, 1939.

CHAPTER 73

CIGARETTE AND TOBACCO TAX

H. F. 502

AN ACT to amend sections fifteen hundred sixty-six (1566), fifteen hundred seventy (1570), fifteen hundred seventy-b one (1570-b1), fifteen hundred seventy-b two (1570-b2), fifteen hundred seventy-one (1571), fifteen hundred seventy-four (1574), fifteen hundred seventy-four-a one (1574-a1), fifteen hundred seventy-five (1575), and fifteen hundred seventy-six (1576), chapter seventy-eight (78), code, 1935, relating to the tax on cigarettes and tobacco and the collection thereof.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section fifteen hundred sixty-six (1566), Code, 1935,
2 is hereby amended by changing the words "treasurer of state" to
3 "state tax commission" in line six (6) thereof.

1 SEC. 2. Section fifteen hundred seventy (1570), Code, 1935, is hereby
2 amended by changing the words "treasurer of state" to "state tax
3 commission" in line three (3) thereof.

1 SEC. 3. Section fifteen hundred seventy-b one (1570-b1), Code,
2 1935, is hereby amended by changing the words "treasurer of state"
3 to "state tax commission" in lines four (4) and five (5), and by chang-
4 ing the word "treasurer" to "commission" in lines eight (8) and ten
5 (10) and by changing the word "officer" to "commission" in line six
6 (6) thereof.

1 SEC. 4. Section fifteen hundred seventy-b two (1570-b2), Code,
2 1935, is hereby amended by changing the word "treasurer" to "com-
3 mission" in line seven (7) and by changing the word "his" to "its"
4 in line eight (8) thereof.

1 SEC. 5. Section fifteen hundred seventy-one (1571), Code, 1935, is
2 hereby amended by changing the word "treasurer of state" to "state
3 tax commission" in line thirteen (13) thereof.

1 SEC. 6. Section fifteen hundred seventy-four (1574), Code, 1935, is
 2 hereby amended by changing the words "treasurer of state" to "state
 3 tax commission" in line four (4) and in lines nine (9) and ten (10),
 4 and by changing the word "him" to "it" in line five (5), and by chang-
 5 ing the word "his" to "its" in line nine (9), and by changing the word
 6 "treasurer" to "commission" in line seven (7) thereof.

1 SEC. 7. Section fifteen hundred seventy-four-a one (1574-a1),
 2 Code, 1935, is hereby amended by changing the word "treasurer" to
 3 "commission" in lines three (3) and four (4) thereof.

1 SEC. 8. Section fifteen hundred seventy-five (1575), Code, 1935,
 2 is hereby amended by changing the words "treasurer of state" to "state
 3 tax commission" in line four (4) and by changing the word "treasurer"
 4 to "commission" in lines five (5) and six (6) thereof.

1 SEC. 9. Section fifteen hundred seventy-six (1576), Code, 1935, is
 2 hereby amended by changing the words "state treasurer" to "state
 3 tax commission" in lines one (1), two (2) and seven (7), and by
 4 changing the word "his" to "its" in line seven (7). Further amend
 5 by striking out the remainder of said section following the word "offi-
 6 cer" in line nine (9).

1 SEC. 10. Whenever the word "treasurer", "state treasurer" or
 2 "treasurer of state" appear in chapter seventy-eight (78), Code, 1935,
 3 or Senate File 128, Acts of the Forty-eighth General Assembly, and
 4 are intended to refer to the treasurer of state, and have not been
 5 specifically referred to in this act, the words "state treasurer" and
 6 "treasurer of state" are hereby changed to read "state tax commission"
 7 and the word "treasurer" is hereby changed to read "commission"
 8 and the code editor is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 74

CIGARETTES

S. F. 141

AN ACT to amend chapter seventy-eight (78), code, 1935, to provide that all cigarette permits in force and effect on July 1, 1939, are extended to July 5, 1939.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. All permits in force and effect on July 1, 1939, for the
 2 sale of cigarettes, as provided in Chapter seventy-eight (78), Code,
 3 1935, are hereby extended to the fifth day of July, 1939.

1 SEC. 2. This act being deemed of immediate importance shall be
 2 in force and effect from and after its passage and publication in the
 3 Allerton News, a newspaper published at Allerton, Iowa, and the Cedar
 4 Falls Daily Record, a newspaper published at Cedar Falls, Iowa.

Approved March 13, 1939.

I hereby certify that the foregoing act was published in the Allerton News, March 16, 1939, and the Cedar Falls Daily Record, March 16, 1939.

EARL G. MILLER, *Secretary of State.*